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CLERK U.S. DISTRICT COURT
NORTHERN DISTRICT OF OHIO
CLEVELAND

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

LEONA T. MOORE,
aka LEONA MCDONALD, aka TWIN,
Defendant.

) INFORMATION

)

) JUDGE

)

) CASE NO.

)

) Title 26, Section 7206(2), United States

) Code

)

)

JUDGE GAUGHAN

The United States Attorney Charges:

GENERAL ALLEGATIONS

At all times relevant to this Information or other times specified:

1. From in or around 2009 to in or around 2015, Defendant LEONA T. MOORE, (aka, "LEONA MCDONALD", aka "TWIN"), operated a tax preparation business known variously as Leona Moore Tax Services or Moore's Tax Services.
2. Defendant obtained clients by word of mouth and through Facebook. In one instance, Defendant told a client that if the client knew people who were not happy with the amount their return preparers obtained in refunds, Defendant could get them more money. Defendant told the client that she could give people fake school credits and fake dependents, and

that Defendant was looking for people who would sell Defendant the personal identifying information of their children.

3. Defendant obtained financial information from clients, including information about self-employment. In many instances, the clients did not provide to Defendant information about the amount of income they earned in their self-employment.

4. Defendant filed tax returns for clients that contained various false statements, including, among others, false information about self-employment, false and inflated information about the amount of income and false information about the number of dependents, all in order to generate refunds from the Earned Income Credit and/or the Additional Child Credit greater than the refunds to which her clients were entitled. In some instances, clients provided Defendant with legitimate Forms W-2 they obtained from their employers and Defendant fabricated additional non-Forms W-2 business income that she reported on their returns.

5. Defendant did not review the returns with her clients, nor did she give them copies.

6. Defendant did not sign the returns as the preparer, nor did she report the income she earned from the scheme on her own tax returns.

7. On some occasions, Defendant caused the refunds to be split, with a portion of the refund (between \$100 and \$2,500) for a client going directly to a bank account Defendant controlled and the remainder going directly to the client's bank account. On some occasions, Defendant's clients paid her in cash.

8. As a result of her conduct, the Internal Revenue Service paid approximately \$814,000 in refunds to Defendant and her clients to which Defendant and her clients were not entitled.

The United States Attorney further charges:

COUNTS 1-34
**(Aided and Assisting in the Preparation and Presentation of
False Income Tax Returns, 26 U.S.C. § 7206(2))**

9. Paragraphs 1-7 of this Information are re-alleged and incorporated by reference as if fully set forth herein.

The Offense

10. On or about the dates listed below, in the Northern District of Ohio, Eastern Division, Defendant LEONA T. MOORE, (aka "LEONA MCDONALD", aka "TWIN"), did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of tax returns, on Form 1040, U.S. Individual Income Tax Return, of her clients stated below, for the calendar years stated below, each of which was fraudulent and false as to any material matter, each constituting a separate count:

| Count | Client Initials | Tax Year | Form | Approximate Date Filed |
|-------|-----------------|----------|------|------------------------|
| 1 | DA | 2012 | 1040 | February 24, 2013 |
| 2 | DA | 2013 | 1040 | February 27, 2014 |
| 3 | DA | 2014 | 1040 | February 16, 2015 |
| 4 | CB | 2011 | 1040 | March 10, 2012 |
| 5 | CB | 2012 | 1040 | February 13, 2013 |
| 6 | RC | 2013 | 1040 | February 9, 2014 |
| 7 | RC | 2014 | 1040 | January 21, 2015 |
| 8 | TC | 2013 | 1040 | February 14, 2014 |
| 9 | DD | 2012 | 1040 | February 19, 2013 |
| 10 | DD | 2013 | 1040 | February 27, 2014 |
| 11 | DD | 2014 | 1040 | February 5, 2015 |
| 12 | DDu | 2011 | 1040 | January 17, 2012 |
| 13 | DDu | 2012 | 1040 | February 3, 2013 |
| 14 | DDu | 2013 | 1040 | February 6, 2014 |
| 15 | DDu | 2014 | 1040 | January 29, 2015 |
| 16 | DJ | 2014 | 1040 | January 31, 2015 |
| 17 | TJ | 2013 | 1040 | February 4, 2014 |
| 18 | TJ | 2014 | 1040 | January 21, 2015 |
| 19 | MJ | 2013 | 1040 | February 16, 2014 |
| 20 | JK | 2012 | 1040 | February 2, 2013 |

| | | | | |
|----|----|------|------|-------------------|
| 21 | JK | 2013 | 1040 | January 29, 2014 |
| 22 | JK | 2014 | 1040 | February 4, 2015 |
| 23 | DM | 2012 | 1040 | February 6, 2013 |
| 24 | EN | 2011 | 1040 | January 17, 2012 |
| 25 | EN | 2012 | 1040 | January 31, 2013 |
| 26 | EN | 2013 | 1040 | February 4, 2014 |
| 27 | EN | 2014 | 1040 | January 26, 2015 |
| 28 | TS | 2012 | 1040 | February 9, 2013 |
| 29 | TS | 2013 | 1040 | February 6, 2014 |
| 30 | RS | 2014 | 1040 | March 10, 2015 |
| 31 | LT | 2013 | 1040 | February 26, 2014 |
| 32 | LT | 2014 | 1040 | February 9, 2015 |
| 33 | AW | 2013 | 1040 | April 1, 2014 |
| 34 | SW | 2013 | 1040 | February 22, 2014 |

All in violation of Title 26, United States Code, Section 7206(2).

CAROLE S. RENDON
United States Attorney

By: 
AVA R. DUSTIN, CHIEF
Criminal Division